A7130-1 U
8/04

PARI-MUTUEL RACING

1983

A Statistical Summary Prepared by

THE NATIONAL ASSOCIATION OF STATE RACING COMMISSIONERS

Compliments of
THE NATIONAL ASSOCIATION OF STATE RACING COMMISSIONERS
P. O. BOX 4216
LEXINGTON, KENTUCKY 40504

BEST COPY AVAILABLE

Section One:

Horse Racing in the U.S.

Section Two:

Horse Racing in Canada

Puerto Rico

Section Three:

Greyhound Racing in the U.S.

Section Four:

Jai Alai in the U.S.

Compiled from data provided the National Association of State Racing Comissioners by its membership and the Canadian Ministry of Agriculture.

Price Per Copy $10.50

National Association of State Racing Commissioners, Box 4216 Lexington, Ky. 40504

HORSE RACING IN THE UNITED STATES

RACING REVENUE TO STATES BY YEARS (1934-1983)

1983.... $641,387,176	1970..... 486,403,097	1957..... 216,747,621	1944..... 55,971,233
1982..... 652,888,463	1969..... 461,498,886	1956..... 207,456,272	1943..... 38,194,727
1981..... 680,199,584	1968..... 426,856,448	1955..... 186,989,588	1942..... 22,005,278
1980..... 712,727,523	1967..... 394,381,913	1954..... 178,015,828	1941..... 21,128,173
1979..... 680,919,798	1966..... 388,452,125	1953..... 167,426,465	1940..... 16,145,182
1978..... 673,063,831	1965..... 369,892,036	1952..... 142,489,696	1939..... 10,369,807
1977..... 700,239,986	1964..... 350,095,928	1951..... 117,250,564	1938..... 9,576,335
1976..... 714,629,120	1963..... 316,570,791	1950..... 98,366,167	1937..... 8,434,792
1975..... 675,466,247	1962..... 287,930,030	1949..... 95,327,053	1936..... 8,611,538
1974..... 567,132,384	1961..... 264,853,077	1948..... 95,803,364	1935..... 8,386,255
1973..... 533,500,015	1960..... 258,039,385	1947..... 97,926,984	1934..... 6,024,193
1972..... 505,904,550	1959..... 243,388,655	1946..... 94,035,859	
1971..... 508,338,417	1958..... 222,049,651	1945..... 65,265,405	

(These statistics do not include revenue produced by off-track betting in New York prior to 1975.)

TOTAL HORSE RACING DAYS AND TOTAL RACES

	RACING DAYS					NUMBER OF RACES				
State	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	180	✓		✓	180	2,096	✓		✓	2,096
Arkansas	56	56				546	546			
California	982	455	196	202	129	9,291	4,156	2,122	1,898	1,115
Colorado	214	93		33	88	2,138	934		298	906
Delaware	282		282			2,820		2,820		
Florida	514	356	105	53		5,140	3,560	1,050	530	
Idaho	127	✓		✓	127	1,318	✓		✓	1,318
Illinois	1,238	496	742			12,158	4,658	7,500		
Kentucky	676	339	337			6,598	3,136	3,462		
Louisiana	680	✓		✓	680	6,537	✓		✓	6,537
Maine	314		314			3,389		3,389		
Maryland	625	310	315			5,291	2,762	2,529		
Massachusetts	506	277	229			5,295	2,776	2,519		
Michigan	695	198	454	43		7,056	1,897	4,769	390	
Montana	133	✓		✓	133	1,463	✓		✓	1,463
Nebraska	271	✓		✓	271	2,130	✓		✓	2,130
New Hampshire	61		61			706		706		
New Jersey	777	302	475			7,468	2,718	4,750		
New Mexico	306	✓		✓	306	3,635	✓		✓	3,635
New York	1,607	462	1,145			15,680	4,172	11,508		
Ohio	1,237	399	820	18		12,370	3,990	8,200	180	
Oregon	160	✓		✓	160	1,681	✓		✓	1,681
Pennsylvania	1,082	480	602			10,446	4,464	6,002		
South Dakota	34	✓		✓	34	365	✓		✓	365
Vermont	8		8			80		80		
Washington	356	351	5			3,560	3,516	44		
West Virginia	393	393				3,996	3,996			
Wyoming	31			31		326			326	
Totals	13,545	4,967	6,090	380	2,108	133,662	47,281	61,450	3,622	21,309

Note: Data unavailable for Nevada

ATTENDANCE AND DAILY AVERAGE ATTENDANCE

	ATTENDANCE					DAILY AVERAGE ATTENDANCE				
State	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	766,439	✓		✓	766,439	4,258	✓		✓	4,258
Arkansas	1,303,223	1,303,223				23,272	23,272			
California	13,717,020	10,121,231	1,225,446	1,220,867	1,149,476	13,968	22,244	6,252	6,044	8,911
Colorado	502,039	284,226		83,462	134,351	2,346	3,056		2,529	1,527
Delaware	863,032		863,032			3,060		3,060		
Florida	3,020,151	2,410,996	489,189	119,966		5,876	6,772	4,659	2,264	
Idaho	236,728	✓		✓	236,728	1,864	✓		✓	1,864
Illinois	7,409,911	3,617,617	3,792,294			5,985	7,294	5,111		
Kentucky	2,985,414	2,260,011	725,403			4,416	6,667	2,153		
Louisiana	3,777,275	✓		✓	3,777,275	5,555	✓		✓	5,555
Maine			NO RECORD			—		—		
Maryland	3,446,202	2,267,881	1,178,321			5,514	7,316	3,741		
Massachusetts	2,430,998	1,819,144	611,854			4,804	6,567	2,672		
Michigan	2,557,419	970,939	1,573,933	12,547		3,680	4,904	3,467	292	
Montana	500,000	✓		✓	500,000	3,759	✓		✓	3,759
Nebraska	1,697,609	✓		✓	1,697,609	6,264	✓		✓	6,264
New Hampshire	122,027		122,027			2,000		2,000		
New Jersey	6,851,977	3,033,658	3,818,319			8,819	10,045	8,039		
New Mexico	1,106,891	✓		✓	1,106,891	3,617	✓		✓	3,617
New York	10,642,551	5,947,646	4,694,905			6,623	12,874	4,100		
Ohio	3,340,020	1,758,697	1,557,853	23,470		2,700	4,408	1,900	1,304	
*Oregon	604,559	✓		✓	604,559	3,778	✓		✓	3,778
Pennsylvania	4,580,664	2,769,141	1,811,523			4,234	5,769	3,009		
South Dakota	23,851	✓		✓	23,851	702	✓		✓	702
Vermont			NO RECORD			—		—		
Washington	1,853,317	1,846,817	6,500			5,206	5,262	1,300		
West Virginia	1,295,688	1,295,688				3,297	3,297			
Wyoming	57,832			57,832		1,866			1,866	
Totals	75,692,837	41,706,915	22,470,599	1,518,144	9,997,179	5,588	8,397	3,690	3,995	4,742

*Major Tracks Only

PARI-MUTUEL AND DAILY AVERAGE HANDLE

	PARI-MUTUEL HANDLE ($)					DAILY AVERAGE HANDLE ($)				
State	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	73,889,460	✓		✓	73,889,460	410,497	✓		✓	410,497
Arkansas	168,740,923	168,740,923				3,013,231	3,013,231			
California	2,077,440,367	1,584,101,983	153,857,869	189,637,832	149,842,683	2,115,520	3,481,543	784,989	938,801	1,161,571
Colorado	40,426,928	26,329,213		7,207,749	6,889,966	188,911	283,110		218,417	78,295
Connecticut-OTB	183,548,291	119,142,502	64,405,789			317,009	439,640	209,110		
Delaware	64,555,603		64,555,603			228,921		228,921		
Florida	460,595,284	399,578,998	50,904,602	10,111,684		896,100	1,122,413	484,806	190,786	
Idaho	10,765,249	✓		✓	10,765,249	84,766	✓		✓	84,766
Illinois	967,554,363	486,412,607	481,141,756			781,546	980,671	648,439		
Kentucky	317,343,229	262,668,250	54,674,979			469,443	774,833	162,240		
Louisiana	550,083,877	✓		✓	550,083,877	808,947	✓		✓	808,947
Maine	30,997,496		30,997,496			98,718		98,718		
Maryland	420,512,305	296,836,640	123,675,665			672,820	957,538	392,621		
Massachusetts	293,610,067	230,122,056	63,488,011			580,257	830,766	277,240		
Michigan	355,357,249	139,581,153	215,089,994	686,102		511,305	704,955	473,767	15,956	
Montana	11,464,667	✓		✓	11,464,667	86,201	✓		✓	86,201
Nebraska	198,188,619	✓		✓	198,188,619	731,323	✓		✓	731,323
New Hampshire	5,401,885		5,401,885			88,555		88,555		
New Jersey	958,685,566	417,425,074	541,260,492			1,233,830	1,382,202	1,139,496		
New Mexico	127,434,703	✓		✓	127,434,703	416,453	✓		✓	416,453
New York	1,584,173,721	967,949,064	616,224,657			985,796	2,095,128	538,187		
New York-OTB	1,531,992,683	1,169,510,373	362,482,310			953,325	2,531,408	316,578		
Ohio	384,849,073	215,623,495	167,296,392	1,929,186		311,115	540,410	204,020	107,177	
Oregon	48,002,107	✓		✓	48,002,107	300,013	✓		✓	300,013
Pennsylvania	524,571,927	339,111,392	185,460,535			484,817	706,482	308,074		
South Dakota	1,388,548	✓		✓	1,388,548	40,840	✓		✓	40,840
Vermont	612,573		612,573			76,572		76,572		
Washington	209,771,980	209,651,658	120,322			589,247	597,298	24,064		
West Virginia	128,788,767	128,788,767				327,707	327,707			
Wyoming	1,826,190			1,826,190		58,909			58,909	
Totals	11,732,573,700	7,161,574,148	3,181,650,930	211,398,743	1,177,949,879	866,192	1,441,831	522,439	556,312	558,800

NOTE: Includes handle from simulcasting/telephone betting in Arizona, California, Colorado, Connecticut, Illinois, Kentucky, Louisiana, New Jersey, New York, Ohio, Pennsylvania, Washington and West Virginia.

TOTAL REVENUE TO GOVERNMENT

State	TOTAL REVENUE TO GOVERNMENT ($)					PERCENT INCREASE OR DECREASE				
	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	2,665,978	✓		✓	2,665,978	−31%	✓		✓	−31%
Arkansas	11,648,825	11,648,825				+6%	+6%			
California	138,902,741	115,552,615	6,656,910	8,701,287	7,991,929	+8%	+8%	+10%	+6%	+12%
Colorado	1,478,907	951,713		292,245	234,949	−21%	−24%		−22%	+4%
Connecticut-OTB	12,799,539	✓	✓		12,799,539	−17%	✓	✓		−17%
Delaware	710 451		710,451			+25%		+25%		
Florida	12,003,333	10,917,494	982,304	103,535		−22%	−20%	−30%	−64%	
Idaho	340,643	✓		✓	340,643	+4%	✓		✓	+4%
Illinois	66,941,390	34,419,440	32,521,950			−1%	−4%	+2%		
Kentucky	13,831,803	10,950,754	2,881,049			−.36%	+1%	−5%		
Louisiana	22,810,641	✓		✓	22,810,641	+10%	✓		✓	+10%
Maine	500,812		500,812			−31%		−31%		
Maryland	19,325,733	13,152,555	6,173,178			+4%	−4%	+26%		
Massachusetts	14,844,568	12,623,609	2,220,959			−5%	−5%	−5%		
Michigan	24,949,731	9,917,327	14,959,708	72,696		+3%	+6%	+1%	+2%	
Montana	145,859	✓		✓	145,859	−42%	✓		✓	−42%
Nebraska	9,793,370	✓		✓	9,793,370	+4%	✓		✓	+4%
New Hampshire	160,563		160,563			−1%		−1%		
New Jersey	12,348,777	5,177,777	7,171,000			−6%	−5%	−7%		
New Mexico	2,180,126	✓		✓	2,180,126	−3%	✓		✓	−3%
New York	86,411,485	51,120,703	35,290,782			+2%	+7%	−4%		
New York-OTB	125,597,115	95,281,672	30,315,443			−11%	−9%	−18%		
Ohio	26,292,833	15,324,953	10,882,771	85,109		+30%	+24%	+42%	−29%	
Oregon	1,841,650	✓		✓	1,841,650	−5%	✓		✓	−5%
*Pennsylvania	17,322,244	10,448,457	6,873,787			−26%	−35%	−8%		
South Dakota	41,779	✓		✓	41,779	−60%	✓		✓	−60%
Vermont	24,335		24,335			+24%		+24%		
Washington	10,240,118	10,236,426	3,692			+2%	+2%			
West Virginia	5,201,288	5,201,288				−11%	−11%			
Wyoming	30,539			30,539		+35%			+35%	
Totals	641,387,176	412,925,608	158,329,694	9,285,411	60,846,463	−2%	−2%	−3%	+3%	−1%

NOTE: Includes revenue from simulcasting/telephone betting in Arizona, California, Colorado, Connecticut, Illinois, Kentucky, Louisiana, New Jersey, New York, Ohio, Pennsylvania, Washington and West Virginia.

*Figure for Harness does not include $1,750,000 school district and $750,000 to Dept. of Commerce

REVENUE TO GOVERNMENT — BY CATEGORY

	TRACK LICENSES ($)					OCCUPATIONAL LICENSES ($)				
State	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	—				—	203,666	✓		✓	203,666
Arkansas	28,000	28,000				59,427	59,427			
California	—	—	—	—	—	969,326	571,670	121,726	174,635	101,295
Colorado	—	—		—	—	92,665	22,939		36,995	32,731
Delaware	2,250		2,250			39,170		39,170		
Florida	534,800	358,000	119,600	57,200		369,028	252,342	94,787	21,899	
Idaho	2,700	✓		✓	2,700	52,401	✓		✓	52,401
Illinois	353,260	141,304	211,956			388,621	190,311	198,310		
Kentucky	1,003,027	969,327	33,700			232,888	160,968	71,920		
Louisiana	—				—	152,813	✓		✓	152,813
Maine	700		700			16,804		16,804		
Maryland	271,875	264,000	7,875			162,957	107,348	55,609		
Massachusetts	239,071	170,271	68,800			171,183	109,608	61,575		
Michigan	4,000	2,000	1,800	200		248,330	101,430	123,585	23,315	
Montana	130	✓		✓	130	31,082	✓		✓	31,082
Nebraska	37,570	✓		✓	37,570	108,315	✓		✓	108,315
New Hampshire	16,518		16,518			26,707		26,707		
New Jersey	—	—	—			401,030	197,850	203,180		
New Mexico	86,870	✓		✓	86,870	67,602	✓		✓	67,602
New York	4,729,725	4,615,225	114,500			491,147	224,340	266,807		
Ohio	790	70	700	20		156,154	67,587	82,586	5,981	
Oregon	275	✓		✓	275	55,812	✓		✓	55,812
Pennsylvania	—	—	—			275,318	135,785	139,533		
South Dakota	442	✓		✓	442	8,230	✓		✓	8,230
Vermont	40		40			2,756		2,756		
Washington	106,320	106,270	50			138,886	136,745	2,141		
West Virginia	98,250	98,250				87,677	87,677			
Wyoming	1,550			1,550		7,038			7,038	
Totals	7,518,163	6,752,717	578,489	58,970	127,987	5,017,033	2,426,027	1,507,196	269,863	813,947

REVENUE TO GOVERNMENT (continued)

	PARI-MUTUEL TAXES ($)					BREAKAGE ($)				
State	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	2,462,312	✓		✓	2,462,312	—				—
Arkansas	10,124,455	10,124,455				1,297,552	1,297,552			
California	121,318,305	100,113,616	5,685,496	7,644,609	7,874,584	7,628,902	7,628,902			
Colorado	1,370,827	921,534		252,275	197,018	—	—		—	—
Delaware	590,927		590,927			—		—		
Florida	10,303,418	9,662,818	640,600			—	—	—	—	
Idaho	282,292	✓		✓	282,292	—			—	
Illinois	55,123,850	28,767,266	26,356,584			8,480,787	3,995,784	4,485,003		
Kentucky	12,270,127	9,536,378	2,733,749			—	—	—		
Louisiana	21,288,124	✓		✓	21,288,124	—				—
Maine	476,518		476,518			—		—		
Maryland	17,368,876	11,806,530	5,562,346			280,489	—	280,489		
Massachusetts	13,697,566	11,792,916	1,904,650			92,001	83,929	8,072		
Michigan	23,140,465	9,214,271	13,886,750	39,444		944,101	397,745	541,531	4,825	
Montana	114,647	✓		✓	114,647	—				—
Nebraska	9,180,514	✓		✓	9,180,514	—				—
New Hampshire	88,857		88,857			19,260		19,260		
New Jersey	8,446,120	3,700,419	4,745,701			691,409	—	691,409		
New Mexico	1,909,588	✓		✓	1,909,588	—				—
New York	73,763,403	42,791,264	30,972,139			3,524,139	1,313,860	2,210,279		
Ohio	25,486,344	14,862,978	10,547,095	76,271		649,545	394,318	252,390	2,837	
Oregon	1,750,744	✓		✓	1,750,744	—				—
Pennsylvania	15,473,854	9,088,013	6,385,841			472,874	472,874	—		
South Dakota	31,242	✓		✓	31,242	—				—
Vermont	19,676		19,676			—		—		
Washington	9,806,701	9,805,200	1,501			—	—	—		
West Virginia	4,795,817	4,795,817				—	—			
Wyoming	18,262			18,262		—			—	
Totals	440,703,831	276,983,475	110,598,430	8,030,861	45,091,065	24,081,059	15,584,964	8,488,433	7,662	

REVENUE TO GOVERNMENT (continued)

	ADMISSION TAXES ($)					MISCELLANEOUS ($)				
State	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	—				—	—				—
Arkansas	58,606	58,606				80,785	80,785			
California	6,506,791	5,227,538	653,447	625,806		2,479,417	2,010,889	196,241	256,237	16,050
Colorado	—	—		—	—	15,415	7,240		2,975	5,200
Delaware	—	—	—			78,104		78,104		
Florida	644,594	530,245	97,290	17,059		151,493	114,089	30,027	7,377	
Idaho	—				—	3,250	✓		✓	3,250
Illinois	1,268,102	668,409	599,693			1,326,770	656,366	670,404		
Kentucky	309,601	277,981	31,620			16,160	6,100	10,060		
Louisiana	290,916	✓		✓	290,916	1,078,788	✓		✓	1,078,788
Maine	—		—			6,790		6,790		
Maryland	663,243	487,075	176,168			578,293	487,602	90,691		
Massachusetts	—	—	—			644,747	466,885	177,862		
Michigan	—	—	—		—	612,835	201,881	406,042	4,912	
Montana	—				—	—				—
Nebraska	418,727	✓		✓	418,727	48,244	✓		✓	48,244
New Hampshire	—		—			9,221		9,221		
New Jersey	1,203,009	568,285	634,724			1,607,209	711,223	895,986		
New Mexico	92,994	✓		✓	92,994	23,072	✓		✓	23,072
New York	1,975,764	989,427	986,337			1,927,307	1,186,587	740,720		
Ohio	—	—	—	—		—	—	—	—	
Oregon	—				—	34,819	✓		✓	34,819
Pennsylvania	330,004	236,025	93,979			770,194	515,760	254,434		
South Dakota	—				—	1,865	✓		✓	1,865
Vermont	—		—			1,863		1,863		
Washington	172,611	172,611				15,600	15,600	—		
West Virginia	—	—				219,544	219,544			
Wyoming	2,312			2,312		1,377			1,377	
Totals	13,937,274	9,216,202	3,273,258	645,177	802,637	11,733,162	6,680,551	3,568,445	272,878	1,211,288

SIMULCASTING/TELEPHONE BETTING IN THE UNITED STATES

PARI-MUTUEL HANDLE ($)

State	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Greyhound
Arizona	88,784	✓		✓	88,784	
California	3,530,440	3,530,440				
Colorado	60,969,274	956,870		463,011	193,824	59,355,569
Connecticut	183,548,291	119,142,502	64,405,789			
Illinois	3,495,789	3,309,719	186,070			
Kentucky	3,611,017	139,483	3,471,534			
Louisiana	780,977	780,977				
New Jersey	14,341,382	14,341,382				
New York	159,664,369	89,846,594	69,817,775			
Ohio	2,149,397	2,133,865		15,532		
Pennsylvania	5,599,407	3,999,407	1,600,000			
Washington	486,227	486,227				
West Virginia	126,679	126,679				
Totals	438,392,033	238,794,145	139,481,168	478,543	282,608	59,355,569

TOTAL REVENUE TO GOVERNMENT ($)

State	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Greyhound
Arizona	887	✓		✓	887	
California	212,293	212,293				
Colorado	2,459,514	33,490		16,205	6,784	2,403,035
Connecticut	12,799,539	✓	✓		12,799,539	
Illinois	73,405	64,593	8,812			
Kentucky	75,708	6,625	69,083			
Louisiana	30,029	30,029				
New Jersey	71,707	71,707				
New York	1,805,706	779,310	1,026,396			
Ohio	91,277	90,462		815		
Pennsylvania				Not Available		
Washington	23,887	23,887				
West Virginia	5,194	5,194				
Totals	17,649,146	1,317,590	1,104,291	17,020	12,807,210	2,403,035

STAKES AND PURSE DISTRIBUTION

TOTAL MONEY DISTRIBUTED ($)					
State	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	7,674,610	✓		✓	7,674,610
Arkansas	8,452,000	8,452,000			
California	120,539,888	83,427,650	11,510,284	15,014,291	10,587,663
Colorado	4,828,607	2,442,000		1,563,857	822,750
Delaware			Not Available		
Florida	34,392,972	29,968,426	3,817,845	606,701	
Idaho	1,722,605	✓		✓	1,722,605
Illinois	73,485,330	36,640,560	36,844,770		
Kentucky	32,987,837	25,753,977	7,233,860		
Louisiana	57,491,110	✓		✓	57,491,110
Maine	3,278,169		3,278,169		
Maryland	33,854,409	26,512,244	7,342,165		
Massachusetts	20,915,110	15,836,070	5,079,040		
Michigan	23,381,030	9,121,300	14,216,917	42,813	
Montana			Not Available		
Nebraska	12,244,277	✓		✓	12,244,277
New Hampshire	512,347		512,347		
New Jersey	58,125,599	25,491,737	32,633,862		
New Mexico	23,380,756	✓		✓	23,380,756
New York	140,631,852	77,556,275	63,075,577		
Ohio	28,275,298	16,521,906	11,657,942	95,450	
Oregon	3,008,057	✓		✓	3,008,057
Pennsylvania	45,747,842	28,282,150	17,465,692		
South Dakota	396,558	✓		✓	396,558
Vermont	30,000		30,000		
Washington	12,500,070	12,469,230	30,840		
West Virginia	10,887,828	10,887,828			
Wyoming	195,325			195,325	
Totals	758,939,486	409,363,353	214,729,310	17,518,437	117,328,386

BRIEF SUMMARY OF TAX METHODS BY STATES

Arizona
Total take-out 18%. Permitted take-out of 21% on pools involving two horses or more; 25% on pools involving three horses or more; does not affect State's take. State receives 3% of first $100,000 and 5% thereafter on daily average. 2% to state for tracks whose daily average does not exceed $200,000. Breakage 10 cents; 50% to track, 25% to purse structure and 25% to Arizona Bred awards. County Fairs: Exempt from any tax.

Arkansas
Total take-out 16%. Pari-mutuel tax to state 6%, $500 daily license fee, 10 cents on paid admissions. Breakage 10 cents, divided 1/3 to association, 2/3 to city where track is located with a portion going to the county.

California
Take-out 15% for thoroughbred and quarter horses, 16% for harness and fairs; additional 5.75% for exotic pools for thoroughbred, quarter horse and fairs; 7.75% for harness and mixed meetings. THOROUGHBRED: Handle of $250 million or more—5.7% to state, 4.93% to track, 4.03% to purses, .34% to breeder and stallion awards; handle less than $250 million—sliding scale beginning with 4.8% to state and balance shared 55% to tracks, 45% to purses, .34% to awards. QUARTER HORSE: Sliding scale from 2.5% to 3.8% to state, 55% to tracks, 45% to purses. HARNESS: Sliding scale of 1.5% to 3.04% to state, balance distributed 59.5% to tracks, 40.5% to purses. FAIRS: Handle of $650,000 and over, 4.65% to state, 5.45% to tracks, 5.9% to purses. Breakage at harness to Sire Stakes Program. Breakage to all other meetings handling $250 million distributed 50% to state, 27.5% to track 22.5% to purses on first $24 million, 100% to purses from $24 million to $50 million, 100% to state over $50 million.

Colorado
Total take-out 18 1/2%. State tax revenue is paid at a rate of 3 1/2% of the gross mutuel handle - Commercial Tracks
Total take out 22 1/2%. State tax revenue is paid at a rate of 5 1/2% of the gross mutuel handle for supplemental purse fund, and 4% of the gross mutuel handle for cash fund monies - Fair Circuit Tracks 7/1/83 Breakage 10 cents, all to association.

Delaware
THOROUGHBRED: Total take-out 17% plus 2% on daily doubles and exactas, plus 8% on exotic wagers. Daily license fee $10,000. Additional tax to state on a graduated basis from 20% to 90% of the track's average daily income in excess of $145,000. Breakage 10 cents, all to association. Uncashed pari-mutuel tickets revert to state after one year. HARNESS: Total take-out 18% on straight bets, 20% on multiple bets on 8-horse field, 25% on multiple bets on 9-horse field. State receives .75% of the first $400,000; 3% of $400,000 to $600,000; 5.5% of all over $600,000. Delaware Standardbred Development Fund receives 1/2 of 1% from tracks handling more than $300,000 per day. Breakage to 10 cents reverts to track. Uncashed pari-mutuel tickets revert to state after one year.

Florida
Total take-out permitted: 17.6% on regular wagering; 19% on exotic wagering; an additional 1/2% on regular wagering and an additional 1% on exotic wagering may be taken out for capital improvement fund. Tax on handle: 3.3% of handle in excess of $300,000 each performance, except as follows: SECOND PERIOD/WINTER THOROUGHBRED: 3.3% of handle in excess of $175,000 per performance, and tracks with under $400,000 average daily handle in preceding season; 3.3% of handle in excess of $500,000 per performance. (An additional 1% of handle is collected on Quarter Horse solely for the Florida Quarter Horse Racing Promotional Trust Fund). Daily license fee of $100 per race if average daily handle was greater than $100,000 per performance for preceding season; $50 per race if average daily handle was less than $100,000 per performance for preceding season. Breakage 10 cents, 100% for Florida Thoroughbred Breeders Promotional Trust Fund, Florida Harness Horse Racing Promotional Trust Fund, Florida Quarter Horse Racing Promotional Trust Fund. Admissions 15% of entrance gate admission or 10 cents per person, whichever is greater. Purses: The minimum purse provision is the minimum about that a horse racing permitholder must contribute from commission for purses: Thoroughbred 7.5%; Harness 7.5% of handle; Quarter Horse 6% of handle.

Idaho
Total take-out 20%. Racing Commission receives 1 1/4%; 1/2% to Owners and Breeders Awards; 1/2% to small track purses. Public schools receives 1/4% to 2 1/4% based on a sliding scale. Balance to associations. Association accrues all monies in unclaimed tickets at termination of time allowed by rule of the commission. Daily license fee $25, fairs exempt.

Illinois
Total take-out: Win, place, show wagering 17%; Daily Double, Quinella, Perfecta wagering 20.5%; Trifecta wagering 25%. State receives on a sliding scale of daily pari-mutuel handle 1.75% up to and including the first $200,000 to 7.75% over $3,000,000. Breakage 100% to state for regular meet; 50% to state for charity meets.

BRIEF SUMMARY OF TAX METHODS BY STATES (continued)

Kentucky
THOROUGHBRED: Total take-out to tracks over $900,000 daily average, 16% on straight betting and 19% on Daily Double, Exacta, Quienella; Take-out to tracks under $900,000, 17 1/2% on straight betting and 19% on Daily Double, Exacta, Quienella, 1/2 to 1% to Backside Improvement Fund. State receives 4 3/4%. From state share Ky. Thoroughbred Development Fund receives .75%. Daily license $500 if average daily handle at track during year does not exceed $450,000; $1,000 at tracks with average daily handle $450,000 to $600,000; $2,500 at tracks where sum exceeds $600,000. Race tracks with average daily handle under $900,000 received a tax rebate of 3% effective July 15, 1982. Equine Drug Research received .001 percent of pari-mutuel handle effective July 15, 1982. Breakage 10 cents, all to association. Unclaimed pari-mutuel tickets revert to Ky. Racing Health and Welfare Fund after two years. HARNESS: Total take-out 18%, 25% on exotics. State receives 4%, Standardbred Development fund 1%. Daily track license $100. Breakage 10 cents, all to association. Unclaimed tickets used for purses at county fair racing. Tracks with daily handle under $300,000 receive a tax credit of 2% to be used for capital improvements approved by commission. Equine Drug Research receives .001% of pari-mutuel handle.

Louisiana
Total take-out 17%, 20.5% exotic pools. State receives: on total daily pools up to $201,000—3% exceeding $60,000; $201,000 to $401,000—$4,230 plus 4% exceeding $201,000 up to $401,000; $401,000 and over—$12,230 plus 5% exceeding $401,000. When two or more conflicting race meetings occur within the state, state receives: on total daily pool up to $201,000—3% exceeding $100,000; $201,000 to $401,000—$3,030 plus 4% exceeding $201,000 up to $401,000; $401,000 and over—$11,030 plus 5% exceeding $401,000. Minimum daily license fee $1,000 thoroughbred, $500 quarterhorse. Admission 10 cents. Breakage 10 cents, 1/2 to association, 1/2 to Louisiana Breeders Fund to supplement purses.

Maine
Total take-out on straight betting 16%; .50% to State Commission, 1.13% Agricultural Stipend, 1% to puse supplement, 13.37% to association. Total take-out on exotic betting 25%; 2.27% to State Commission, 1.13% Agricultural Stipend, 1 1/2% Sire Stake Fund, 2 1/2% Purse Supplement, 17.60% to association. All breaks and outs tickets retained by the association.

Maryland
THOROUGHBRED: Total take-out 15% on straight bets, 19% on two-horse pools, 25% on more than two. State receives 4.09%, Maryland Bred Fund 1% at mile tracks, 1.5% at Timonium. Breakage 10 cents, 50% to tracks, 45% to purses, 5% to Maryland Bred Fund. HARNESS. Take-out 17% on straight bets, 19% on two-horse bets, 25% on more than two. State receives 3.5%. At tracks handling less than $125,000 daily, state receives .75%.

Massachusetts
THOROUGHBRED AT COMMERCIAL TRACKS: Total take-out 19%; 5% to state, 7% to association, 7% to horsemen; 1/4 of 1% to breeding taken from state. THOROUGHBRED RACING AT FAIRS: Total take-out 19%; 7% to state if raced at a track owned and operated by fair. HARNESS (COMMERCIAL TRACKS AND FAIRS): Total take-out 19%; 3% to state, 8% to association, 8% to horsemen. 1/2 of 1% to Standardbred Breeders taken from state. 1/ 4 of 1% of handle for preceding calendar year shall be paid to city or town in which track is located not to exceed 3% of the levy limit determined by the Revenue Commission.

Michigan
Total take-out 17% on straight wagering, 20% on multiples except 25% on "special sweepstakes" (Selection to win in 4 or more races). Breakage 10 cent. 1/2 to state, 1/2 to association. THOROUGHBRED: State receives 6% on all wagers except "special sweepstakes" where state receives 10%. HARNESS, QUARTER HORSE, APPALOOSA AND ARABIAN State recieves 6% on all wagers except at tracks in counties with a population less than 200,000 where state receives 5% and except "special sweepstakes" where state receives 10% at all tracks.

Montana
Total take-out 20% for straight betting, 22% on exotic, of which 2% shared by breeders and Racing Board. The licensee shall pay to the Board of Horse Racing 1% of all gross receipts on each days pari-mutuel betting at each race meet, which sum shall be paid to Board within five days after the end of race meet. If underpayments exceed overpayments at the end of each race meet, the balance shall be paid to the Board. Breakage 10 cents, all to licensee. All unclaimed winning tickets 30 days after the end of a race meet are paid to the Board. (No tax paid to State of Montana.)

Nebraska
Tracks racing more than 3 days per week: Total take-out 15% on straight wagers, 16% on multiple wagers; state receives 5% with first $1 million in handle exempt. Tracks racing 3 days per week or less: Total take-out 15% to 18% at track option, 1% additional take-out on multiple wagers at track option; state receives 5% with first $5 million in handle exempt. Admission tax 30 cents per person. Breakage 10 cents, all to association.

Nevada
Total take-out 18% with 2% to state and 1% to racing commission for administrative work. Any amount over $10,000 is to be distributed to agricultural districts conducting horse racing proportionately to the amount contributed by each district. Breakage 10 cents, all to association.

BRIEF SUMMARY OF TAX METHODS BY STATES (continued)

New Hampshire
THOROUGHBRED: Total take-out 18% - Win-Place-Show. State receives 1%; association 17%. Total take-out 25% Multiple Wagering. State receives 2%; association 23%. Horsemen's purse - 7 1/4% of pari-mutuel sales. No license fee, but bond not exceeding $300,000 required. Breakage 10 cents divided equally between state and association. HARNESS: Total take-out 19% - Win-Place-Show and 25% Multiple Wagering. Divided as follows: Of Total Pari-Mutuel Sales for any one day. State receives 1% of Win-Place-Show and 2% of Multiple Wagering. Track licenses paid to township where track is located. Breakage 10 cents, divided equally between state and association.

New Jersey
THOROUGHBRED: Total take-out 17% straight betting, 19% on two-horse selections, 25% on three-horse selections. State's share of take-out at private tracks averaging less than $1,000,000 in total mutual handle. .30% to 1.30%, private tracks averaging more than $1,000,000 in total mutuel handle prior to June 1, .30% to 1.30% after May 31, 1.87% to 2.87%, at Sports Complex .5%; tracks share of take-out at private tracks averaging less than $1,000,000 in total mutuel handle 9.73% to 13.21%, tracks share of take-out at private tracks averaging more than $1,000,000 in total mutuel handle prior to June 1 9.73% to 13.21%; after May 31 7.81% to 11.29%, at Sports Complex 12.11% to 16.61%; remainder to purses and breeders programs. Breakage 10 cents, at private tracks averaging less than $1,000,000 in total mutuel handle used to supplement average daily purses; at private tracks averaging more than $1,000,000 in total mutuel handle used to supplement average daily purses; at Sports Complex reverts to tracks. HARNESS: Total take-out same as thoroughbred, State share of takeout at private tracks 1.05% to 5.25%, at Sports Complex .5%; track share of take-out at private tracks 7.20% to 9.40%, at Sports Complex 10.50% to 16.50%; remainder to purses and sire program; Breakage 10 cents, at private tracks reverts to state, at Sports Complex reverts to track.

New Mexico
Total take-out 18 3/4%. State receives 2 1/2% over $250,000 to $350,000; 3 1/2% over $350,000 to $400,000; 6% over $400,000; except State Fair which pays a maximum 2% on total handle. Tax on admissions, 10 cents. Daily license fee $300, half to municipality and half to county in which track is located. State Fair charge is $10 per race day. Breakage 10 cents, all to association. New Mexico Breeders Award 1/8%; tracks for Capital Improvements 2% of first $250,000.

New York
THOROUGHBRED: Total take-out on regular betting at the New York Racing Association tracks (Aqueduct, Belmont and Saratoga) was 15% through 6/30/83 and 17% thereafter. On multiple betting (i.e. on 2 horses: Daily Double, Exacta, Quinella) total take-out was 16% through 6/30/83 and 17% thereafter. On exotic betting (3 or more horses) total take-out is 25%. The State receives 3% on regular, 4% on multiple and 7 1/2% on exotic betting through 6/30/83, and 5% on regular and multiple thereafter. At Finger Lakes, total take-out was 17% on regular and multiple betting, and 25% on exotic through 7/25/83. On 7/26/83, the take-out on multiple betting at Finger Lakes became 19%. The State receives 2% of regular and multiple, and 7.25% of exotic betting. The Breeder's Fund receives 0.50% of all pools at all Thoroughbred tracks. Breakage is 10 cents on regular and 50 cents on exotic with State receiving 20% at the New York Racing Association tracks and 55% at Finger Lakes. State receives a minimum of $30,000 per racing day as franchise fee from Aqueduct, Belmont and Saratoga, and $100 per day license fee from Finger Lakes. HARNESS: Total take-out of regular betting is 17%; on multiple betting total take-out is 19%; on exotic betting total take-out is 25%, (at all Harness tracks except Buffalo and Vernon). On 9/14/83 at Vernon and on 12/5/83 at Buffalo, take-out on regular pools became 18% and on multiple pools 20%. At Roosevelt and Yonkers, if 10 races or more are scheduled, the State receives 4.25% of the first $500,000 of regular betting, and 5.75% of regular pools over that; on multiple betting, the State receives 5.25% of first $300,000, and 6.75% of pools over that; and on exotic betting, the State receives 9.25% of pools to $200,000 and 10.75% of balance. At all other Harness tracks, the State receives 2% of regular, 2 1/2% of multiple, and 7% of exotic. Breeder's Fund receives 0.50% on all betting pools. At all Harness tracks, breakage 10 cents on regular and multiple, and 50 cents on exotic, with State and Association each receiving 50%. State receives a license fee of $100 per day.

Ohio
Total take-out 18% on straight win, place, show wagers; 21 1/2% on all other wages. THOROUGHBRED: State receives 5 1/4% of which 1/2% goes to Ohio Fairs Fund and 3/4% to Ohio Thoroughbred Race Fund; purses 6 3/8% plus 40% of breakage. HARNESS: State's share on sliding scale from 1 1/2% of first $50,000 to 4 1/2% of all over $200,000. Ohio Standardbred Development Fund receives 5/8%; 40% of breakage to track. QUARTER HORSE: State's share on a sliding scale from 0% of first $50,000, 2% of next $50,000, 4% of next $100,000, 6% of next $350,000 and 6 1/2% of all over $550,000; 5/8% to Ohio Quarter Horse Development Fund. Breakage 10 cents, of which state receives 25% of all in excess of $2,000 in a calendar year. Taxes of associations that make capital improvements are reduced by 3/4%. Of the additional 3 1/2% take-out on all wagers other than win, place and show, state receives 2%, Ohio Fairs Fund 1/4%, Thoroughbred or Standardbred or Quarter Horse Funds 1/4%, permit holder 1/2%, related purses 1/2%.

BRIEF SUMMARY OF TAX METHODS BY STATES (continued)

Oregon
Total take-out is 16% except on any wager that requires the selection of three or more separate wagering interests. Total take-out is 22%. State receives 4% of wagering interests; .9% from non-profit meets if average daily wagering exceeds $150,000 (2.9% on wagers with selection of three or more separate wagering interests); and 1.2% from all other non-profit meets (4.2% on wagers that require selection of three or more separate wagering interests). Daily license fee $100 for commercial meets, $25 for entire meet for fairs and non-profit meets. State receives all monies for unclaimed winning mutuel tickets 90 days after conclusion of race meet. Breakage 10 cents except to five cents (5) when the first dollar only computes to less than 10 cents, with race meet licensee retaining 45% and horsemen's association 55%, to be used for breeders awards, stallion awards, horsemen's education, promotion and development of horse breeding and racing. At any race meet with daily average of $150,000 or more, after completion of race meet, 1% of wagering is distributed to owners of Oregon-bred horses in proportion to the total purses earned by such Oregon-bred horses. For purses at any meet with daily average of $150,000 or more, 5.4% of wagering except 7.0% plus an additional .4% for a total of 7.4% of any wagering where the selection of three or more separate wagering interests is required. The additional .4% shall be used only to supplement purses of races consisting exclusively of Oregon-bred horses. .2% is ear-marked for backside improvements only at any meet where the daily average handle exceeds $150,000.

Pennsylvania
THOROUGHBRED: Total take-out 17%-19%. Penn National and Keystone (average daily handle is greater than $300,000) take-out is 17% on straight wagering; 19% on exactas, quinellas, and daily doubles; 25%-35% on trifectas. Commodore (average daily handle is less than $300,000) take-out is 19% on all wagering; 25%-35% on trifectas. State receives 4.50%-2.00%, track 11.8%-16.3%, breeders' fund 0.7%. Breakage, 25% retained by state, 50% retained by associations and 25% to be used for purses to the horsemen. HARNESS RACING: Take-out is 17% on straight wagering, 19% on muitiple, up to 35% on exotic. Sire Stakes Fund is 1.4%. State receives: 4.5% on handle for first 35 days; 4.0% on handle for next 20 day; 3.5% on handle for next 20 days; 3.0% on handle for next 20 days; 2.5% on handle for next 20 days; and 2.0% on handle for next 35 days, track retains balance. Department of Commerce receives $750,000, Philadelphia School District receives $1,750,000 from state share. When handle averages less than $300,000 for previous meet, take-out is 19% on straight and multiple wagering up to 35% on exotic. Breakage 10 cents retained by association. In a minus pool, track must distribute 5 cents on each dollar wagered.

South Dakota
Total take-out 18¼%. State 3%; breeders fund 1%; track 14¼%. On daily handles under $100,000 state 2.25%; breeders fund .75%; track 15¼%, 3% additional take-out on multiple wagering - all retained by the track. Breakage 10 cents, to association.

Vermont
Take-out for flat racing 18%, 19% on Sunday; harness 19%, 20% on Sunday, 25% on exotics. THOROUGHBRED: State receives 5½% on weekdays, 6½% on Sundays. HARNESS: State receives 3% to 8% on sliding scale on weekdays, 4% to 8% on Sundays.

Washington
Major Tracks: Total take-out is 16%. The state receives 1% from daily handle less than $200,000; 2% from $200,000 to $250,000; 3% from $250,001 to $300,000; 3½% from $300,001 to $400,000, 4% from $400,001 to $500,000. From daily handle in excess of $500,000, the state receives 4½% of the first $500,000 plus 5% of handle above $500,000. Take-out on exotic races is 19%; the extra 3% is split 1% to the state and 2% to the association. Minor Tracks: Total take-out is 15%, with 1% to the state. Take-out on exotic races is an additional 1% to the state and 1% to the association. Breakage is 5 cents, all to the association.

West Virginia
Jan. thru March & Oct.-thru Dec. Total take-out 17.25% on straight wagers. State receives 3%, association 7.075%, purses 7.075%, county .10%. Wagers on two horses: total take-out 19%. State receives 3%, association 7.95%, purses 7.95%, county .10%. Wagers on three horses or more: total take-out 25%. State receives 3%, association 10.95%, purses 10.95%, county .10%. April thru Sept. Total take-out 17.25% on straight wagers. State receives 4%, association 6.575%, purses 6.575%, county .15%. Wagers on two horses: total take-out 19%. State receives 4%, association 7.45%, purses 7.45%, county .10%. Wagers on three horses or more: total take-out 25%. State receives 4%, association 10.45%, purses 10.45%, county .10%. Breakages 10 cents, 50% to association, 50% to regular purses. State receives unclaimed winning ticket money to pay breeder's awards and supplement certain stake races. Daily license tax of $250 is paid to State.

Wyoming
Total take-out 20%, with 1% to Pari-Mutuel Board for operating expenses, (none to state or city), 19% to racing association. Breakage 10 cents, all to association.

HORSE RACING IN CANADA AND PUERTO RICO

	RACING DAYS			NUMBER OF RACES		
Canada	Total	Thoroughbred	Harness	Total	Thoroughbred	Harness
*Alberta	456	233	223	4,431	2,201	2,230
*British Columbia	360	158	202	3,619	1,556	2,063
*Manitoba	252	111	141	2,427	1,034	1,393
New Brunswick	153		153	1,573		1,573
New Foundland	56		56	539		539
Nova Scotia	344		344	3,511		3,511
*Ontario	1,924	248	1,676	19,376	2,349	17,027
Prince Edward Island	182		182	1,943		1,943
Quebec	667		667	6,823		6,823
Saskatchewan	173	90	83	1,706	880	826
Canadian Totals	4,567	840	3,727	45,948	8,020	37,928
Puerto Rico	177	177		1,418	1,418	

	ATTENDANCE			DAILY AVERAGE ATTENDANCE		
Canada	Total	Thoroughbred	Harness	Total	Thoroughbred	Harness
Alberta	1,498,700	831,835	666,865	3,287	3,570	2,990
British Columbia	1,645,520	1,101,981	543,539	4,571	6,975	2,691
Manitoba	593,541	391,870	201,671	2,355	3,530	1,430
New Brunswick	112,544		112,544	736		736
New Foundland	20,563		20,563	367		367
Nova Scotia	254,641		254,641	740		740
Ontario	6,592,987	2,061,826	4,531,161	3,427	8,314	2,704
Prince Edward Island	107,082		107,082	588		588
Quebec	2,405,889		2,405,889	3,607		3,607
Saskatchewan	178,723	112,751	65,972	1,033	1,253	795
Canadian Totals	13,410,190	4,500,263	8,909,927	2,936	5,357	2,391
Puerto Rico	560,176	560,176		3,165	3,165	

*Quarter Horse figures included in Thoroughbred

HANDLE, TOTAL REVENUE AND STAKES AND PURSE DISTRIBUTION

PARI-MUTUEL HANDLE ($)				DAILY AVERAGE HANDLE ($)		
Canada	Total	Thoroughbred	Harness	Total	Thoroughbred	Harness
Alberta	217,067,964	113,357,798	103,710,166	476,026	486,514	465,068
British Columbia	225,550,628	151,411,572	74,139,056	626,530	958,301	367,025
Manitoba	52,042,269	35,236,742	16,805,527	206,517	317,448	119,188
New Brunswick	9,503,890		9,503,890	62,117		62,117
New Foundland	1,012,221		1,012,221	18,075		18,075
Nova Scotia	21,415,278		21,415,278	62,254		62,254
Ontario	822,754,606	304,967,668	517,786,938	427,627	1,229,708	308,942
Prince Edward Island	6,652,366		6,652,366	36,551		36,551
Quebec	296,324,898		296,324,898	444,265		444,265
Saskatchewan	18,023,897	11,592,756	6,431,141	104,184	128,808	77,484
Canadian Totals	1,670,348,017	616,566,536	1,053,781,481	365,743	734,008	282,743
Puerto Rico	29,533,523	29,533,523		166,856	166,856	
OTB	75,911,803	75,911,803		428,880	428,880	

TOTAL REVENUE TO JURISDICTIONS/GOVERNMENTS ($)				TOTAL MONEY DISTRIBUTED ($)		
Canada	Total	Thoroughbred	Harness	Total	Thoroughbred	Harness
Alberta	12,538,777	6,574,718	5,964,059	15,644,787	8,232,840	7,411,947
British Columbia	17,528,242	11,810,078	5,718,164	13,150,729	7,875,691	5,275,038
Manitoba	5,180,915	3,517,704	1,663,211	5,119,944	3,574,814	1,545,130
New Brunswick	1,117,723		1,117,723	1,228,986		1,228,986
New Foundland	119,433		119,433	99,620		99,620
Nova Scotia	2,517,733		2,517,733	2,398,108		2,398,108
Ontario	67,191,088	24,859,255	42,331,833	73,311,920	24,764,974	48,546,946
Prince Edward Island	948,804		948,804	896,464		896,464
Quebec	33,381,662		33,381,662	23,515,360		23,515,360
Saskatchewan	1,946,552	1,252,003	694,549	2,436,312	1,662,002	774,310
*Canadian Totals	142,470,929	48,013,758	94,457,171	137,802,230	46,110,321	91,691,909
**Puerto Rico	3,194,117	3,194,117		13,076,664	13,076,664	
OTB	10,592,648	10,592,648				

*Pari-Mutuel Taxes Only; All Breakage to Associations

**Total revenue, all sources

Note: Includes turnover from similcasting/telephone betting in Alberta, British Columbia, Manitoba, New Brunswick, Nova Scotia, Ontario, and Quebec.

GREYHOUND RACING IN THE UNITED STATES

State	Total Performances Held	Number of Races	Attendance	Daily Average Attendance	Pari-Mutuel Handle ($)	Daily Average Handle ($)
Arizona	596	7,245	1,288,073	2,161	126,228,031	211,792
Arkansas	174	2,020	1,189,108	6,834	128,913,300	740,881
Colorado	492	6,007	1,545,746	3,142	172,230,737	350,062
Connecticut	451	6,000	898,000	1,991	114,442,000	253,752
Florida	2,687	45,679	9,154,203	3,407	925,661,721	344,496
Massachusetts	770	9,240	2,441,681	3,171	266,535,493	346,150
New Hampshire	807	11,118	974,514	1,208	85,650,422	106,134
Oregon	102	1,194	610,317	5,984	51,230,380	502,259
Rhode Island	446	8,028	1,159,070	2,599	117,090,434	262,535
South Dakota	307	3,794	423,846	1,381	34,050,347	110,912
Vermont	154	2,161	189,075	1,228	13,708,922	89,019
West Virginia	421	5,153	929,243	2,207	109,693,038	260,554
Green County, Ala.	454	5,486	608,590	1,314	83,085,606	183,008
Mobile County, Ala.	396	4,750	728,305	1,839	77,237,659	195,045
Totals	8,257	117,875	22,139,771	2,681	2,305,758,090	279,249

Note: Includes handle from simulcasting in Colorado

REVENUE TO GOVERNMENT AND STAKES AND PURSE DISTRIBUTION

State	Total Revenue ($)	% Increase Decrease	Track Licenses ($)	Occupational Licenses ($)	Pari-Mutuel Taxes ($)	Breakage ($)	Admission Taxes ($)	Misc. ($)	Total Money Distributed ($)
Arizona	7,684,410	+11%	—	11,938	7,672,472	—	—	—	3,198,794
Arkansas	9,700,853	+22%	40,800	11,894	9,023,931	421,148	52,623	150,457	3,312,690
Colorado	7,454,070	−6%	—	20,264	7,430,551	—	—	3,255	5,271,603
Connecticut	10,002,000	+7%	—	25,000	9,459,000	153,000	104,000	261,000	3,294,000
Florida	73,261,508	+5%	2,695,230	154,776	65,245,015	2,438,928	1,053,416	1,674,143	27,769,852 (E)
Massachusetts	22,982,972	+10%	245,868	27,925	21,700,748	464,035	—	544,376	9,328,742
New Hampshire	7,531,827	+3%	217,450	41,376	6,961,065	185,493	—	126,443	5,237,767
Oregon	3,790,837	.50%	8,075	18,778	3,642,831	—	—	121,153	1,681,417
Rhode Island	7,350,321	−2%	—	7,885	7,025,426	194,072	—	122,938	3,512,713
South Dakota	2,376,058	−7%	8,184	9,030	2,281,384	75,525	—	1,935	1,056,032
Vermont	946,396	+11%	520	5,279	907,390	—	—	33,207	420,634
West Virginia	7,173,649	+8%	45,450	10,262	6,912,274	—	—	205,663	3,282,628
Green County, Ala.	3,415,683	+17%	1,000	7,699	3,313,532	—	93,077	375	2,249,511
Mobile County, Ala.	6,432,981	+3%	100	5,730	6,179,013	143,128	66,195	38,815	2,099,322
Totals	170,103,565	+6%	3,262,697	357,836	157,754,632	4,075,329	1,369,311	3,283,760	71,715,705

Note: Includes revenue from simulcasting in Colorado

GREYHOUND
BRIEF SUMMARY OF TAX METHODS BY STATES

Arizona Total take-out 18%; option to take-out 21% on pools involving two or more dogs and 25% on pools involving three or more dogs; counties with population of 700,000 or more state receives 7½% and association retains remainder; all other counties state receives 5½% on first $65,000 wagered, 7½% thereafter, association retains remainder. Breakage 10¢, all to association. Net underpay to state at end of meet.

Arkansas Total take-out 18%, pari-mutuel tax to state 7%; $300 daily license. Breakage 10¢, 33 1/3% to state, 66 2/3% to city in which track located.

Colorado Total take-out 15%; 4% to state; 11% to association. Breakage 10¢, all to association. 1% of total handle at Mile High Kennel Club goes to local government.

Connecticut Total take-out is 19%; 8½% to state, 10½% to association, ½% to municipality from state's share. Breakage 10¢, 50% to state, 50% to association. 10% of admission tax to municipality, 10% to state on all charges over $1.00. State receives all unclaimed winning tickets after one year. Underpayments revert to the state.

Florida Total take-out 17.6% on W/P/S pools; 18% daily double and quiniela double pools. (If track does not conduct trifecta wagering the take-out is 18.5%); 18% on quiniela, perfecta and big Q pools. (If track does not conduct trifecta wagering the take-out is 19.5%); 19% on pick-six pools. (If track does not conduct trifecta wagering the take-out is 19.5%); 20% on trifecta pools. Tax on handle: 7.6% on total handle in excess of first $25,000 of wagers per performance. Daily license fee of $80 per race if average daily handle was greater than $100,000 per performance for preceding season; $50 per race if average daily handle was less than $100,000 per performance for preceding season. Breakage 10¢, 100% to state. Admissions 15% of entrance gate admission or 10¢ per person, whichever is greater. Purses: An additional 1% on triple wagers may be taken out (or ½% on all exotic wagering if no triple wagering) to be applied first to bring purses up to 3% to handle; any excess in funds once 3% purse cap has been met may be applied to capital improvement fund.

Massachusetts Total take-out 19%; 4½% to 9½% to association; 3½% to dogmen. If daily handle to $200,000 state receives 6%; $200,000 and over, state receives 11%. 1/4 to 1% of handle for preceding calendar year shall be paid to city or town in which track is located not to exceed 3% of levy limit determined by the Revenue Commission.

New Hampshire Total take-out 19% on straight betting, 25% on exotic betting. Of the 19% take-out, state receives 6% to $100,000; 7% to $200,000; 9% to $300,000; 10% to $400,000. The additional 6% take-out on exotic betting, state receives 4%. Breakage 10¢, divided between state and association. Tax relief is given tracks with handle under $100,000 in form of credit at $175 for each race run on program, provided not less than $500 is paid to state.

Oregon Total take-out 16% except on any wager requiring the selection of three or more separate wagering interests, 22% total take-out. State receives 6.3% from commercial meets (10.3% on any wager requiring the selection of three or more separate wagering interests) and 2½% (7.5% on any wager requiring selection of three or more separate wagering interests) from fairs and non-profit meets. Daily license fee $100, fairs and non-profit meets. Daily license fee $100, fairs and non-profit meets $25 for entire meet. State receives unclaimed winning mutuel tickets 90 days after conclusion of race meet. Breakage 10¢ except when the breaks compute to less than 10¢ for each dollar wagered, the race meet licensee shall pay five cents (5¢) for each dollar wagered. 1/3 of breaks to race meet licensee, 1/3 of breaks for purses and 1/3 of breaks for the benefit of greyhound industry. Also, .1% of all wagering is set aside for construction and operation of a training track.

Rhode Island Total take-out 18%. State receives 5½%; ½ of 1% to local government. Additional 1% of multiple pools to the Capital Improvement Fund. Breakage 10¢, divided equally between state and association.

South Dakota Total take-out 16¼% to 17¼%, depending on handle. State's share increases on sliding scale from 4% to 7%; track's share decreases on sliding scale from 12¼% to 9%. (When handle for a performance falls below $25,000, the state receives 3% and the track receives from 13 to 13¼%.) County receives 1¼% of handle between $8 million and $16¾ million; 1¼% of handle over $16¾ million is divided equally between Breeders Fund and Racing Revolving Fund. 1% additional take-out on all multiple wagering—½% of the 1% is retained by the track, ¼ of the 1% to Breeders Fund and ¼ of the 1% to Racing Revolving Fund. Breakage 10¢, all to track on handle up to $8 million; all over $8 million to the state.

Vermont Total take-out 19%, 25% on exotics. Breakage to licensee. State receives 5% of handle on weekdays, 6% on Sunday. From exotic bets states receives additional 1% to 5% based on number of programs.

West Virginia Total take-out is 16.25%. State's share of handle increases on a sliding scale from 4% to 8%; Association's share of handle decreases on a sliding scale from 12.25% to 8.25%. State also receives $150.00 license tax per actual race day. State receives unclaimed winning tickets' money and supplements certain stake races therewith. Prices are calculated to the dime with breakage retained wholly by the Association. Purse money is paid by the Association from its share of the handle.

Greene County, AL. Total take-out 18%; 14% to association, 4% to county. Breakage 10¢, all to association. 15% or 10¢, whichever is greater, admission tax to county. Unclaimed winning tickets retained by association.

Mobile County, AL. Total take-out 18%; 10% to association, 8% to county. Breakage 10¢, divided equally between county and association. 15% or 10¢, whichever is greater, admission tax to county. Unclaimed winning tickets divided equally between county and association.

GREYHOUND RACING REVENUE TO THE STATES (1959-1983)

1983	$170,103,565
1982	160,362,787
1981	151,821,290
1980	151,960,692
1979	144,750,152
1978	128,074,634
1977	118,961,652
1976	106,682,228
1975	91,263,936
1974	83,552,132
1973	72,445,613
1972	63,848,912
1971	59,439,327
1970	53,339,667
1969	47,046,786
1968	41,221,201
1967	37,694,601
1966	35,799,990
1965	32,813,385
1964	29,818,477
1963	26,657,256
1962	25,508,000
1961	23,067,562
1960	22,051,014
1959	19,422,344

TOTAL GREYHOUND AND HORSE RACING REVENUE TO THE STATES (1959-1983)

1983	$811,490,741
1982	813,251,250
1981	832,020,874
1980	864,688,215
1979	825,669,950
1978	801,138,465
1977	819,201,638
1976	821,311,348
1975	766,730,183
1974	650,684,516
1973	605,945,628
1972	569,753,462
1971	567,777,744
1970	539,742,764
1969	508,545,672
1968	468,077,649
1967	432,076,514
1966	424,252,115
1965	402,705,421
1964	379,914,405
1963	343,228,047
1962	313,438,030
1961	287,920,639
1960	280,090,399
1959	262,810,999

JAI-ALAI
TAX STRUCTURE

Connecticut
Total take-out is 18%; 11.25% to Fronton, 5.75% to State, 1% to local municipality. Breakage is distributed 50% to the Fronton and 50% to the State. 10% of admission tax is paid to the city on all admissions and 10% is paid to the State on all charges over $1.00. The State receives all unclaimed winning mutuel tickets after one year. Computation errors resulting in underpayment are remitted to the State.

Florida
Total take-out permitted 17.6% on regular wagering; 19% on exotic wagering. Tax on handle: 7.1% on total handle in excess of first $25,000 of wagers per performance. Daily license fee of $80 per game if average daily handle was greater than $100,000 per performance for the preceding season; $50 per game if average daily handle was less than $100,000 per performance for the preceding season. Breakage 10¢, 100% to State. Admissoin 15% of entrance gate admission or 10¢ per person, whichever is greater. Additional 1% on triples, trifectas or other similar wagers involving three or more players or teams in any game and on "pick-six" wagers my be withheld for capital improvements or to reduce capital improvement debt.

Nevada
Total take-out 13%, 11% to Fronton, 2% to State, Breakage, 100% to Fronton.

Rhode Island
Total take-out 18½%; 12½% to Fronton, 5% to State, 1% to local municipality. Breakage, 50% to Fronton, 50% to State.

JAI-ALAI

State	Number of Performances Held	Number of Games Played	Attendance	Daily Average Attendance	Pari-Mutuel Handle ($)	Daily Average Handle ($)
Connecticut	699	9,000	2,101,000	3,006	228,000,000	326,180
Florida	1,889	32,113	4,827,843	2,556	367,882,973	194,750
Rhode Island	207	3,312	362,348	1,750	28,142,095	135,952
Totals	2,795	44,425	7,291,191	2,609	624,025,068	223,265

REVENUE TO GOVERNMENT

State	Total Revenue ($)	% Increase Decrease	Occupational Licenses ($)	Franchise Fee ($)	Pari-Mutuel Taxes ($)	Breakage ($)	Admission Taxes ($)	Misc. ($)
Connecticut	16,924,000	+2%	16,000	—	15,413,000	179,000	778,000	538,000
Florida	26,721,342	.40%	42,882	1,768,640	22,766,717	552,640	650,982	939,481
Rhode Island	1,752,745	+8%	2,250	—	1,653,454	22,761	—	74,280
Totals	45,398,087	+1%	61,132	1,768,640	39,833,171	754,401	1,428,982	1,551,761

Note: Data unavailable for jai-alai in Nevada

LEGAL AGE TO ATTEND AND WAGER AT RACE TRACK

State	Minimum Age	With Conditions	Legal Age For Wagering
Arizona	Horses none, dogs 13		19
Arkansas	Horses 16, dogs 18		18
California	None		18
Colorado	Horses none, dogs 18	Unless accompanied by adult	18
Connecticut	18		18
Delaware	None		18
Florida	18		18
Idaho	None		18
Illinois	None		17
Kentucky	None		18
Louisiana	12-17	With legal guardian-track option	18
Maine	15	Paddock admission by regulation	20
Maryland	None		18
Massachusetts	16		18
Michigan	12		21
Montana	None		18
Nebraska	None	Determined by associations	19
New Hampshire	16	Under 16 accompanied by adult	20
New Jersey	Day none, Night 12-16	Accompanied by adult	18
New Mexico	None		18
New York	16	Under 16 accompanied by adult	18
Ohio	16	With parent/guardian consent	18
Oregon	None	12 years after 6:00 p.m.	18
Pennsylvania T	10	Accompanied by adult	18
Pennsylvania H	None	Minor with adult	21
Puerto Rico	None		21
Rhode Island	18		18
South Dakota	Horses none, dogs	18 at Sodrac Park, none at Black Hills	18
Vermont	18	Under accompanied by adult	18
Washington	Varies with track		18
West Virginia	None		18
Wyoming	None		19
Greene County, Al	18		18
Mobile County, Al	18		18

BEST COPY AVAILABLE

TOTAL REVENUE TO GOVERNMENT

State	TOTAL REVENUE TO GOVERNMENT ($) Total	Thoroughbred	Harness	Qtr. Horse	Mixed	PERCENT INCREASE OR DECREASE Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	2,665,978	✓		✓	2,665,978	-31%	✓		✓	−31%
Arkansas	11,648,825	11,648,825				+6%	+6%			
California	138,902,741	115,552,615	6,656,910	8,701,287	7,991,929	+8%	+8%	+10%	+6%	+12%
Colorado	1,478,907	951,713		292,245	234,949	−21%	−24%		−22%	+4%
Connecticut-OTB	12,799,539	✓	✓		12,799,539	−17%	✓	✓		−17%
Delaware	710,451		710,451			+25%		+25%		
Florida	12,003,333	10,917,494	982,304	103,535		−22%	−20%	−30%	−64%	
Idaho	340,643	✓		✓	340,643	+4%	✓		✓	+4%
Illinois	66,941,390	34,419,440	32,521,950			−1%	−4%	+2%		
Kentucky	13,831,803	10,950,754	2,881,049			−36%	+1%	−5%		
Louisiana	22,810,641	✓		✓	22,810,641	+10%	✓		✓	+10%
Maine	500,812		500,812			−31%		−31%		
Maryland	19,325,733	13,152,555	6,173,178			+4%	−4%	+26%		
Massachusetts	14,844,568	12,623,609	2,220,959			−5%	−5%	−5%		
Michigan	24,988,205	9,077,926	13,842,722	67,557		-5%	-3%	-7%	-6%	
Montana	145,859	✓		✓	145,859	−42%	✓		✓	−42%
Nebraska	9,793,370	✓		✓	9,793,370	+4%	✓		✓	+4%
New Hampshire	160,563		160,563			−1%		−1%		
New Jersey	12,348,777	5,177,777	7,171,000			−6%	−5%	−7%		
New Mexico	2,180,126	✓		✓	2,180,126	−3%	✓		✓	−3%
New York	86,411,485	51,120,703	35,290,782			+2%	+7%	−4%		
New York-OTB	125,597,115	95,281,672	30,315,443			−11%	−9%	−18%		
Ohio	26,292,833	15,324,953	10,882,771	85,109		+30%	+24%	+42%	−29%	
Oregon	1,841,650	✓		✓	1,841,650	−5%	✓		✓	−5%
*Pennsylvania	17,322,244	10,448,457	6,873,787			−26%	−35%	−8%		
South Dakota	41,779	✓		✓	41,779	−60%	✓		✓	−60%
Vermont	24,335		24,335			+24%		+24%		
Washington	10,240,118	10,236,426	3,692			+2%	+2%			
West Virginia	5,201,288	5,201,288				−11%	−11%			
Wyoming	30,539			30,539		+35%			+35%	
Totals	639,125,650	412,086,206	157,212,708	9,289,273	60,846,463	−2%	−2%	−3%	+3%	−1%

NOTE: Includes revenue from simulcasting/telephone betting in Arizona, California, Colorado, Connecticut, Illinois, Kentucky, Louisiana, New Jersey, New York, Ohio, Pennsylvania, Washington and West Virginia.

*Figure for Harness does not include $1,750,000 school district and $750,000 to Dept. of Commerce

NOTE: Michigan offered the following revisions in their data; total revenue to government and pari-mutuel taxes.

BEST COPY AVAILABLE

REVENUE TO GOVERNMENT (continued)

	PARI-MUTUEL TAXES ($)					BREAKAGE ($)				
State	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	2,462,312	✓		✓	2,462,312	—				—
Arkansas	10,124,455	10,124,455				1,297,552	1,297,552			
California	121,318,305	100,113,616	5,685,496	7,644,609	7,874,584	7,628,902	7,628,902			
Colorado	1,370,827	921,534		252,275	197,018	—	—		—	—
Delaware	590,927		590,927			—		—		
Florida	10,303,418	9,662,818	640,600			—	—	—	—	
Idaho	282,292	✓		✓	282,292	—			—	
Illinois	55,123,850	28,767,266	26,356,584			8,480,787	3,995,784	4,485,003		
Kentucky	12,270,127	9,536,378	2,733,749			—	—	—		
Louisiana	21,288,124	✓		✓	21,288,124	—				—
Maine	476,518		476,518			—		—		
Maryland	17,368,876	11,806,530	5,562,346			280,489	—	280,489		
Massachusetts	13,697,566	11,792,916	1,904,650			92,001	83,929	8,072		
Michigan	21,173,938	8,374,869	12,769,764	34,305		944,101	397,745	541,531	4,825	
Montana	114,647	✓		✓	114,647	—				—
Nebraska	9,180,514	✓		✓	9,180,514	—				—
New Hampshire	88,857		88,857			19,260		19,260		
New Jersey	8,446,120	3,700,419	4,745,701			691,409	—	691,409		
New Mexico	1,909,588	✓		✓	1,909,588	—				—
New York	73,763,403	42,791,264	30,972,139			3,524,139	1,313,860	2,210,279		
Ohio	25,486,344	14,862,978	10,547,095	76,271		649,545	394,318	252,390	2,837	
Oregon	1,750,744	✓		✓	1,750,744	—				—
Pennsylvania	15,473,854	9,088,013	6,385,841			472,874	472,874	—		
South Dakota	31,242	✓		✓	31,242	—				—
Vermont	19,676		19,676			—		—		
Washington	9,806,701	9,805,200	1,501			—	—	—		
West Virginia	4,795,817	4,795,817				—	—			
Wyoming	18,262			18,262		—			—	
Totals	438,742,304	276,144,073	109,491,444	8,025,722	45,091,065	24,081,059	15,584,964	8,488,433	7,662	